

Hearing Date: August 3, 2009

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**GENERAL MOTORS CORP., et al.,
Debtors.**

Chapter 11

Case No.: 09-50026 (REG)
(Jointly Administered)

**SUPPLEMENTAL OBJECTION OF SAP AMERICA, INC. TO THE
DEBTORS' ASSUMPTION AND ASSIGNMENT OF ITS EXECUTORY
CONTRACT(S) AND THE PROPOSED CURE AMOUNT**

SAP America, Inc. ("SAP"), by and through its undersigned counsel, supplements its objection to the assumption and assignment of its executory contract(s) and the proposed cure amount, and respectfully states as follows:

1. On June 23, 2009, SAP filed its Objection to the Debtors' Assumption and Assignment of Its Executory Contract(s) and the Proposed Cure Amount [Docket No. 2333] (the "SAP Objection"), which set forth its objection to the assumption and assignment of its executory

contract(s) and the cure amount proposed by the Debtors. The SAP Objection is hereby incorporated by reference.¹

2. Pursuant to the Notice of Adjournment and Hearing on Limited Contract Objections [Docket No. 3040], Debtors have adjourned the hearing with respect to the SAP Objection until August 3, 2009.²

3. Since the filing of its SAP Objection, SAP has engaged the Debtors in attempt to resolve issues pertaining to the assumption and assignment of its executory contract(s), including the cure amount. A number of issues remain, however, as the Debtors still (i) have not clearly specified the contract(s) to be assumed and (ii) have not provided a response regarding the cure amount despite SAP's provision of invoices supporting current arrears.

4. As set forth in the SAP Objection, the Debtors' Cure Notice Website did not contain adequate information necessary for SAP to precisely ascertain the cure amount. Accordingly, the SAP Objection noted that the cure amount with respect to its executory contract(s) is an amount to be determined, but no less than \$8,100,000.00.

5. Upon further review of its accounts receivable, SAP has determined that the cure amount with respect to the License Agreement is \$7,995,228.06.

6. SAP supplements the SAP Objection with the invoices and a summary thereof attached hereto as Exhibit A. These invoices provide the basis for the correct cure amount for the License Agreement.

¹ All terms not expressly defined herein are given the meanings ascribed to them in the SAP Objection.

² Debtors' Reply to Objections to the Debtors' Sale and Assumption and Assignment Motion and subsequent amendments and supplements [Docket Nos. 2645, 2681, 2770, 2884] incorrectly denote that the SAP Objection is limited to the cure amount. However, the SAP Objection is premised upon the Debtors' failure to cure amounts due and owing pursuant to 365(b)(1) and SAP's withholding of its consent to assumption and assignment under 365(c)(1). Counsel for GM has been made aware of this discrepancy and has indicated that it will be rectified.

WHEREFORE, SAP America, Inc. respectfully requests that this Court (i) deny the Motion to the extent that the Debtors seeks authorization to assume and assign SAP's License Agreement, or any other SAP contract, without its consent, (ii) order that the cure amount for License Agreement be set at \$7,995,228.06, and (iii) grant such other relief as it may deem appropriate.

Dated: July 10, 2009

BROWN & CONNERY, LLP
Attorneys for SAP America, Inc.

BY:/s/ Kenneth J. Schweiker, Jr.

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